

REPRESENTATIVE FOR PETITIONER:

Timothy R. Kuiper, Attorney, Austgen, Kuiper & Associates, P.C.

REPRESENTATIVES FOR RESPONDENT:

Sharon Fleming, Director of Non-Profit Division, Lake County Assessor

Carl Speichert, Hanover Township Assessor

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

CEDAR LAKE

CONFERENCE ASSOCIATION)

Petitioner,)

v.)

LAKE COUNTY)

PROPERTY TAX ASSESSMENT)

BOARD OF APPEALS,)

Respondent.)

Petition No.: 45-014-00-2-8-00001

Parcel No.: 30-24-0011-0039

County: Lake

Township: Hanover

Assessment Year: 2000

On Remand from the Indiana Tax Court
Cause No. 45T10-0702-TA-00005

November 14, 2008

FINAL DETERMINATION ON REMAND FROM TAX COURT

The Indiana Board of Tax Review (Board) has reviewed the Indiana Tax Court’s May 28, 2008, Order, a copy of which is attached to this determination. Pursuant Ind. Code § 6-1.1-15-8, the Board now issues its Final Determination as specified by the Tax Court in its instructions.

1. Cedar Lake Conference Association (the Petitioner) is the owner of a property consisting of 27.678 acres of vacant land, located at 8816 West 137th Street, Cedar Lake, Hanover Township, in Lake County. The property forms a part of the Cedar Lake Conference Center and contains an RV park with a bathhouse, soccer fields, archery range, walking trail and prayer garden that is used by churches, prison ministries and other non-profit entities.
2. In 2000, the Petitioner filed an application with the PTABOA seeking a religious purposes exemption for the RV Park. On June 15, 2005, the PTABOA denied the exemption and determined the property was 100% taxable for the 2000 assessment year.
3. Pursuant to Ind. Code § 6-1.1-11-7, the Petitioner filed a Form 132 Petition for Review of Exemption on July 14, 2005. The Board held a hearing on October 23, 2006, and on January 4, 2007, the Board issued its order upholding the PTABOA's denial of exemption.
4. On February 16, 2007, the Petitioner filed its *Petition for Judicial Review of a Final Determination of the Indiana Board of Tax Review* with the Indiana Tax Court. The Tax Court issued its Order on May 28, 2008, reversing the Board's determination and remanding this matter to the Board to instruct the PTABOA to grant an exemption on the subject property.

Summary of Final Determination

5. The Board therefore finds that the subject property is exempt pursuant to Indiana Code § 6-1.1-10-16(a) because it is owned, occupied and used for religious purposes as determined by the Indiana Tax Court. The Board orders that the PTABOA grant an exemption accordingly.

The Final Determination of the above captioned matter is issued this by the Indiana Board of Tax Review on the date written above.

Chairman, Indiana Board of Tax Review

Commissioner, Indiana Board of Tax Review

Commissioner, Indiana Board of Tax Review

IMPORTANT NOTICE

- APPEAL RIGHTS ON REMANDED AND REFERRED CASES -

Appeal rights concerning remanded and referred cases are governed by the provisions of Indiana Code § 6-1.1-15-8 and § 6-1.1-15-9. An appeal of a corrected assessment must be initiated in accordance with Indiana Code § 6-1.1-15-3 or § 6-1.5-5. You may also be entitled to petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice. The Indiana Tax Court Rules are available on the Internet at <http://www.in.gov/judiciary/rules/tax/index.html>. The Indiana Code is available on the Internet at <http://www.in.gov/legislative/ic/code>.